



Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you
Are hereby notified of your assessment for the current year **2013** as finalized by the
Real Property Tax Appeals Commission for the property described. If YOU
WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION
BELOW

Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1045

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	8,920	Land	8,920
Building	-0-	Building	-0-
Total	\$ 8,920	Total	\$ 8,920

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

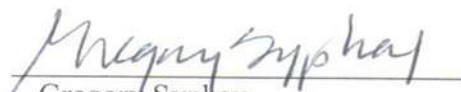
Square: 5877 Lot: 1045

Property Address: Elvans Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

COMMISSIONER SIGNATURES


Hillary Lovick, Esq.


Gregory Syphax


Karla Christensen

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



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Legal Description of Property

Square: 5877 Lot: 1046

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	8,920	Land	8,920
Building	-0-	Building	-0-
Total	\$ 8,920	Total	\$ 8,920

Rationale:

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Property Address: Elvans Road SE

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Legal Description of Property

Square: 5877 Lot: 1047

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	8,920	Land	8,920
Building	-0-	Building	-0-
Total	\$ 8,920	Total	\$ 8,920

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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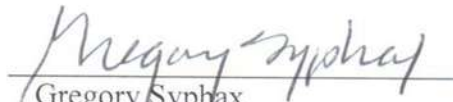
Square: 5877 Lot: 1047

Property Address: Elvans Road SE

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Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1048

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	11,470	Land	11,470
Building	-0-	Building	-0-
Total	\$ 11,470	Total	\$ 11,470

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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Legal Description of Property

Square: 5877 Lot: 1049

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	11,470	Land	11,470
Building	-0-	Building	-0-
Total	\$ 11,470	Total	\$ 11,470

Rationale:

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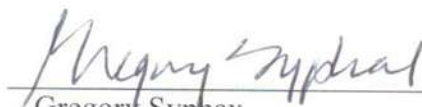
Square: 5877 Lot: 1049

Property Address: Elvans Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Legal Description of Property

Square: 5877 Lot: 1050

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	14,980	Land	14,980
Building	-0-	Building	-0-
Total	\$ 14,980	Total	\$ 14,980

Rationale:

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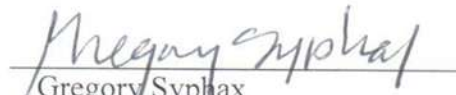
Square: 5877 Lot: 1050

Property Address: Elvans Road SE

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Legal Description of Property

Square: 5877 Lot: 1051

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	20,520	Land	20,520
Building	-0-	Building	-0-
Total	\$ 20,520	Total	\$ 20,520

Rationale:

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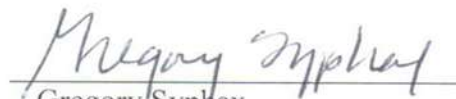
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Legal Description of Property

Square: 5877 Lot: 1052

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	13,030	Land	13,030
Building	-0-	Building	-0-
Total	\$ 13,030	Total	\$ 13,030

Rationale:

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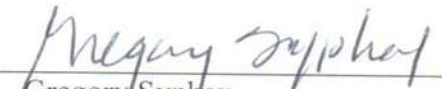
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Legal Description of Property

Square: 5877 Lot: 1053

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	15,530	Land	15,530
Building	-0-	Building	-0-
Total	\$ 15,530	Total	\$ 15,530

Rationale:

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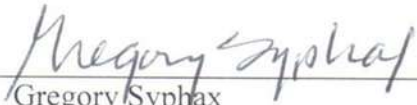
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Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1054

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	16,980	Land	16,980
Building	-0-	Building	-0-
Total	\$ 16,980	Total	\$ 16,980

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.


The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

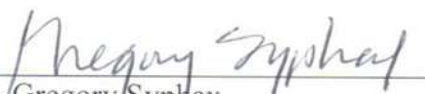
Square: 5877 Lot: 1054

Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

COMMISSIONER SIGNATURES


Hillary Lovick, Esq.


Gregory Syphax


Karla Christensen

FURTHER APPEAL PROCEDURES

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Real Property Tax Appeals Commission

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Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1055

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	11,790	Land	11,790
Building	-0-	Building	-0-
Total	\$ 11,790	Total	\$ 11,790

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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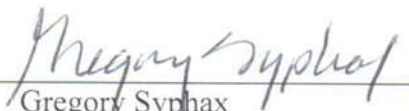
Square: 5877 Lot: 1055

Property Address: Elvans Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1056

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	12,040	Land	12,040
Building	-0-	Building	-0-
Total	\$ 12,040	Total	\$ 12,040

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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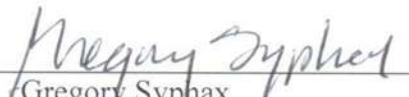
Square: 5877 Lot: 1056

Property Address: Elvans Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1057

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	13,940	Land	13,940
Building	-0-	Building	-0-
Total	\$ 13,940	Total	\$ 13,940

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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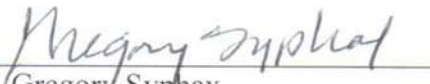
Square: 5877 Lot: 1057

Property Address: Elvans Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1058

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	14,000	Land	14,000
Building	-0-	Building	-0-
Total	\$ 14,000	Total	\$ 14,000

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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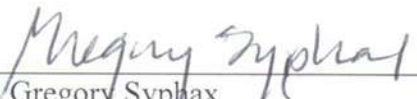
Square: 5877 Lot: 1058

Property Address: Elvans Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1059

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	12,170	Land	12,170
Building	-0-	Building	-0-
Total	\$ 12,170	Total	\$ 12,170

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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Square: 5877 Lot: 1059

Property Address: Elvans Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1060

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	12,000	Land	12,000
Building	-0-	Building	-0-
Total	\$ 12,000	Total	\$ 12,000

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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Square: 5877 Lot: 1060

Property Address: Elvans Road SE

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Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1061

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	15,010	Land	15,010
Building	-0-	Building	-0-
Total	\$ 15,010	Total	\$ 15,010

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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Square: 5877 Lot: 1061

Property Address: Elvans Road SE

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BELOW

Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1062

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	16,770	Land	16,770
Building	-0-	Building	-0-
Total	\$ 16,770	Total	\$ 16,770

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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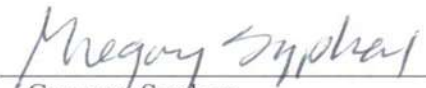
Square: 5877 Lot: 1062

Property Address: Elvans Road SE

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BELOW

Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1063

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	13,680	Land	13,680
Building	-0-	Building	-0-
Total	\$ 13,680	Total	\$ 13,680

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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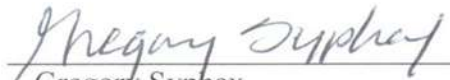
Square: 5877 Lot: 1063

Property Address: Elvans Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

COMMISSIONER SIGNATURES


Hillary Lovick, Esq.


Gregory Syphax


Karla Christensen

FURTHER APPEAL PROCEDURES

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Real Property Tax Appeals Commission

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Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1064

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	11,720	Land	11,720
Building	-0-	Building	-0-
Total	\$ 11,720	Total	\$ 11,720

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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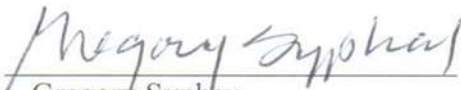
Square: 5877 Lot: 1064

Property Address: Elvans Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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BELOW

Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1065

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	11,720	Land	11,720
Building	-0-	Building	-0-
Total	\$ 11,720	Total	\$ 11,720

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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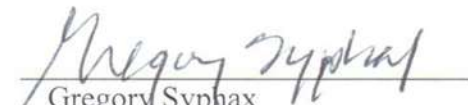
Square: 5877 Lot: 1065

Property Address: Elvans Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1066

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	9,110	Land	9,110
Building	-0-	Building	-0-
Total	\$ 9,110	Total	\$ 9,110

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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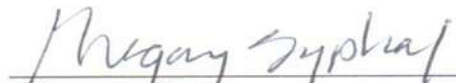
Square: 5877 Lot: 1066

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Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1067

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	13,680	Land	13,680
Building	-0-	Building	-0-
Total	\$ 13,680	Total	\$ 13,680

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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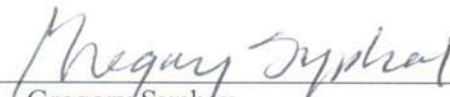
Square: 5877 Lot: 1067

Property Address: Elvans Road SE

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Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1068

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	13,820	Land	13,820
Building	-0-	Building	-0-
Total	\$ 13,820	Total	\$ 13,820

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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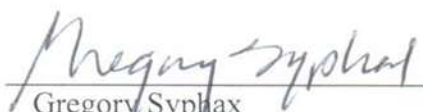
Square: 5877 Lot: 1068

Property Address: Elvans Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1069

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	11,840	Land	11,840
Building	-0-	Building	-0-
Total	\$ 11,840	Total	\$ 11,840

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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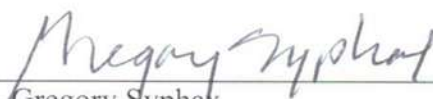
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Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1070

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	9,210	Land	9,210
Building	-0-	Building	-0-
Total	\$ 9,210	Total	\$ 9,210

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

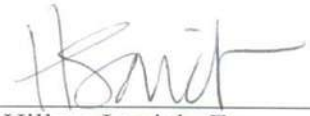
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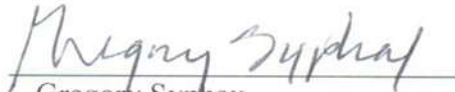
Square: 5877 Lot: 1070

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Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1071

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	10,530	Land	10,530
Building	-0-	Building	-0-
Total	\$ 10,530	Total	\$ 10,530

Rationale:

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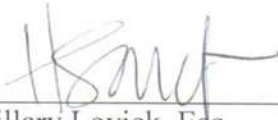
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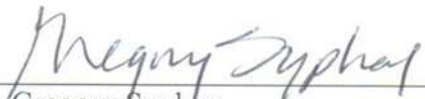
Square: 5877 Lot: 1071

Property Address: Elvans Road SE

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Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1072

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	13,650	Land	13,650
Building	-0-	Building	-0-
Total	\$ 13,650	Total	\$ 13,650

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

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The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

COMMISSIONER SIGNATURES



Hillary Lovick, Esq.



Gregory Syphax



Karla Christensen

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.